## Tax Rate Table with Maximum Taxable Earnings

The Social Security contribution and benefit base is the maximum amount of taxable earnings subject to the Social Security tax. There is no comparable maximum for the Medicare program; i.e., all earnings are subject to the Medicare tax. Prior to 1994, however, this was not the case. The maximum amount of taxable earnings for the Medicare program was the same as that for the Social Security program for 1966-90. Separate Medicare taxable maximums of \$125,000, \$130,200, and \$135,000 were applicable to the years 1991-93, respectively.

The Social Security maximum wage amount is calculated and announced each fall by the Social Security Administration based on increases in the national average wage index. Tax rates, however, are set by statute for all years.

Calendar Years	Maximum Earnings Subject to Social Security	Social Security Tax Rate	Medicare Tax Rate	Total FICA Tax Rate
1937-49	\$3,000	1.00%		1.00%
1950	\$3,000	1.50%		1.50%
1951-53	\$3,600	1.50%		1.50%
1954	\$3,600	2.00%		2.00%
1955-56	\$4,200	2.00%		2.00%
1957-58	\$4,200	2.25%		2.25%
1959	\$4,800	2.50%		2.50%
1960-61	\$4,800	3.00%		3.00%
1962	\$4,800	3.125%		3.125%
1963-65	\$4,800	3.625%		3.625%
1966	\$6,600	3.85%	0.35%	4.20%
1967	\$6,600	3.90%	0.50%	4.40%
1968	\$7,800	3.80%	0.60%	4.40%
1969-70	\$7,800	4.20%	0.60%	4.80%
1971	\$7,800	4.60%	0.60%	5.20%

1972         \$9,000         4.60%         0.60%         5.20%           1973         \$10,800         4.85%         1.00%         5.85%           1974         \$13,200         4.95%         0.90%         5.85%           1975         \$14,100         4.95%         0.90%         5.85%           1976         \$15,300         4.95%         0.90%         5.85%           1977         \$16,500         4.95%         0.90%         5.85%           1978         \$17,700         5.05%         1.00%         6.05%           1979         \$22,900         5.08%         1.05%         6.13%           1980         \$25,900         5.08%         1.05%         6.13%           1981         \$29,700         5.35%         1.30%         6.65%           1982         \$32,400         5.40%         1.30%         6.70%           1983         \$35,700         5.40%         1.30%         6.70%           1984         \$37,800         5.70%         1.35%         7.05%           1985         \$39,600         5.70%         1.35%         7.05%           1986         \$42,000         5.70%         1.45%         7.15% <td< th=""><th></th><th></th><th></th><th></th><th></th></td<>					
1974         \$13,200         4.95%         0.90%         5.85%           1975         \$14,100         4.95%         0.90%         5.85%           1976         \$15,300         4.95%         0.90%         5.85%           1977         \$16,500         4.95%         0.90%         5.85%           1978         \$17,700         5.05%         1.00%         6.05%           1979         \$22,900         5.08%         1.05%         6.13%           1980         \$25,900         5.08%         1.05%         6.13%           1981         \$29,700         5.35%         1.30%         6.65%           1982         \$32,400         5.40%         1.30%         6.70%           1983         \$35,700         5.40%         1.30%         6.70%           1984         \$37,800         5.70%         1.35%         7.05%           1985         \$39,600         5.70%         1.35%         7.05%           1986         \$42,000         5.70%         1.45%         7.15%           1987         \$43,800         5.70%         1.45%         7.51%           1988         \$45,000         6.06%         1.45%         7.51% <t< td=""><td>1972</td><td>\$9,000</td><td>4.60%</td><td>0.60%</td><td>5.20%</td></t<>	1972	\$9,000	4.60%	0.60%	5.20%
1975         \$14,100         4.95%         0.90%         5.85%           1976         \$15,300         4.95%         0.90%         5.85%           1977         \$16,500         4.95%         0.90%         5.85%           1978         \$17,700         5.05%         1.00%         6.05%           1979         \$22,900         5.08%         1.05%         6.13%           1980         \$25,900         5.08%         1.05%         6.13%           1981         \$29,700         5.35%         1.30%         6.65%           1982         \$32,400         5.40%         1.30%         6.70%           1983         \$35,700         5.40%         1.30%         6.70%           1984         \$37,800         5.70%         1.30%         7.05%           1985         \$39,600         5.70%         1.35%         7.05%           1986         \$42,000         5.70%         1.45%         7.15%           1987         \$43,800         5.70%         1.45%         7.51%           1988         \$45,000         6.06%         1.45%         7.51%           1999         \$51,300         6.20%         1.45%         7.65% <t< td=""><td>1973</td><td>\$10,800</td><td>4.85%</td><td>1.00%</td><td>5.85%</td></t<>	1973	\$10,800	4.85%	1.00%	5.85%
1976         \$15,300         4.95%         0.90%         5.85%           1977         \$16,500         4.95%         0.90%         5.85%           1978         \$17,700         5.05%         1.00%         6.05%           1979         \$22,900         5.08%         1.05%         6.13%           1980         \$25,900         5.08%         1.05%         6.13%           1981         \$29,700         5.35%         1.30%         6.65%           1982         \$32,400         5.40%         1.30%         6.70%           1983         \$35,700         5.40%         1.30%         6.70%           1984         \$37,800         5.70%         1.35%         7.05%           1985         \$39,600         5.70%         1.35%         7.05%           1986         \$42,000         5.70%         1.45%         7.15%           1987         \$43,800         5.70%         1.45%         7.51%           1988         \$45,000         6.06%         1.45%         7.51%           1999         \$48,000         6.06%         1.45%         7.65%           1991         \$53,400         6.20%         1.45%         7.65% <t< td=""><td>1974</td><td>\$13,200</td><td>4.95%</td><td>0.90%</td><td>5.85%</td></t<>	1974	\$13,200	4.95%	0.90%	5.85%
1977         \$16,500         4.95%         0.90%         5.85%           1978         \$17,700         5.05%         1.00%         6.05%           1979         \$22,900         5.08%         1.05%         6.13%           1980         \$25,900         5.08%         1.05%         6.13%           1981         \$29,700         5.35%         1.30%         6.65%           1982         \$32,400         5.40%         1.30%         6.70%           1983         \$35,700         5.40%         1.30%         6.70%           1984         \$37,800         5.70%         1.35%         7.05%           1985         \$39,600         5.70%         1.35%         7.05%           1986         \$42,000         5.70%         1.45%         7.15%           1987         \$43,800         5.70%         1.45%         7.15%           1988         \$45,000         6.06%         1.45%         7.51%           1989         \$48,000         6.06%         1.45%         7.51%           1990         \$51,300         6.20%         1.45%         7.65%           1991         \$53,400         6.20%         1.45%         7.65% <t< td=""><td>1975</td><td>\$14,100</td><td>4.95%</td><td>0.90%</td><td>5.85%</td></t<>	1975	\$14,100	4.95%	0.90%	5.85%
1978         \$17,700         5.05%         1.00%         6.05%           1979         \$22,900         5.08%         1.05%         6.13%           1980         \$25,900         5.08%         1.05%         6.13%           1981         \$29,700         5.35%         1.30%         6.65%           1982         \$32,400         5.40%         1.30%         6.70%           1983         \$35,700         5.40%         1.30%         6.70%           1984         \$37,800         5.70%         1.30%         7.00%           1985         \$39,600         5.70%         1.35%         7.05%           1986         \$42,000         5.70%         1.45%         7.15%           1987         \$43,800         5.70%         1.45%         7.15%           1988         \$45,000         6.06%         1.45%         7.51%           1989         \$48,000         6.06%         1.45%         7.51%           1990         \$51,300         6.20%         1.45%         7.65%           1991         \$53,400         6.20%         1.45%         7.65%           1992         \$55,500         6.20%         1.45%         7.65% <t< td=""><td>1976</td><td>\$15,300</td><td>4.95%</td><td>0.90%</td><td>5.85%</td></t<>	1976	\$15,300	4.95%	0.90%	5.85%
1979         \$22,900         5.08%         1.05%         6.13%           1980         \$25,900         5.08%         1.05%         6.13%           1981         \$29,700         5.35%         1.30%         6.65%           1982         \$32,400         5.40%         1.30%         6.70%           1983         \$35,700         5.40%         1.30%         6.70%           1984         \$37,800         5.70%         1.30%         7.00%           1985         \$39,600         5.70%         1.35%         7.05%           1986         \$42,000         5.70%         1.45%         7.15%           1987         \$43,800         5.70%         1.45%         7.15%           1988         \$45,000         6.06%         1.45%         7.51%           1989         \$48,000         6.06%         1.45%         7.51%           1990         \$51,300         6.20%         1.45%         7.65%           1991         \$53,400         6.20%         1.45%         7.65%           1992         \$55,500         6.20%         1.45%         7.65%           1993         \$57,600         6.20%         1.45%         7.65% <t< td=""><td>1977</td><td>\$16,500</td><td>4.95%</td><td>0.90%</td><td>5.85%</td></t<>	1977	\$16,500	4.95%	0.90%	5.85%
1980         \$ 25,900         5.08%         1.05%         6.13%           1981         \$ 29,700         5.35%         1.30%         6.65%           1982         \$ 32,400         5.40%         1.30%         6.70%           1983         \$ 35,700         5.40%         1.30%         6.70%           1984         \$ 37,800         5.70%         1.30%         7.00%           1985         \$ 39,600         5.70%         1.35%         7.05%           1986         \$ 42,000         5.70%         1.45%         7.15%           1987         \$ 43,800         5.70%         1.45%         7.51%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%	1978	\$17,700	5.05%	1.00%	6.05%
1981         \$ 29,700         5.35%         1.30%         6.65%           1982         \$ 32,400         5.40%         1.30%         6.70%           1983         \$ 35,700         5.40%         1.30%         6.70%           1984         \$ 37,800         5.70%         1.30%         7.00%           1985         \$ 39,600         5.70%         1.35%         7.05%           1986         \$ 42,000         5.70%         1.45%         7.15%           1987         \$ 43,800         5.70%         1.45%         7.15%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%	1979	\$22,900	5.08%	1.05%	6.13%
1982         \$ 32,400         5.40%         1.30%         6.70%           1983         \$ 35,700         5.40%         1.30%         6.70%           1984         \$ 37,800         5.70%         1.30%         7.00%           1985         \$ 39,600         5.70%         1.35%         7.05%           1986         \$ 42,000         5.70%         1.45%         7.15%           1987         \$ 43,800         5.70%         1.45%         7.51%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%	1980	\$ 25,900	5.08%	1.05%	6.13%
1983         \$ 35,700         5.40%         1.30%         6.70%           1984         \$ 37,800         5.70%         1.30%         7.00%           1985         \$ 39,600         5.70%         1.35%         7.05%           1986         \$ 42,000         5.70%         1.45%         7.15%           1987         \$ 43,800         5.70%         1.45%         7.51%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%	1981	\$ 29,700	5.35%	1.30%	6.65%
1984         \$ 37,800         5.70%         1.30%         7.00%           1985         \$ 39,600         5.70%         1.35%         7.05%           1986         \$ 42,000         5.70%         1.45%         7.15%           1987         \$ 43,800         5.70%         1.45%         7.51%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%	1982	\$ 32,400	5.40%	1.30%	6.70%
1985         \$ 39,600         5.70%         1.35%         7.05%           1986         \$ 42,000         5.70%         1.45%         7.15%           1987         \$ 43,800         5.70%         1.45%         7.15%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%	1983	\$ 35,700	5.40%	1.30%	6.70%
1986         \$ 42,000         5.70%         1.45%         7.15%           1987         \$ 43,800         5.70%         1.45%         7.15%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65% <td>1984</td> <td>\$ 37,800</td> <td>5.70%</td> <td>1.30%</td> <td>7.00%</td>	1984	\$ 37,800	5.70%	1.30%	7.00%
1987         \$ 43,800         5.70%         1.45%         7.15%           1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1985	\$ 39,600	5.70%	1.35%	7.05%
1988         \$ 45,000         6.06%         1.45%         7.51%           1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1986	\$ 42,000	5.70%	1.45%	7.15%
1989         \$ 48,000         6.06%         1.45%         7.51%           1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1987	\$ 43,800	5.70%	1.45%	7.15%
1990         \$ 51,300         6.20%         1.45%         7.65%           1991         \$ 53,400         6.20%         1.45%         7.65%           1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1988	\$ 45,000	6.06%	1.45%	7.51%
1991       \$ 53,400       6.20%       1.45%       7.65%         1992       \$ 55,500       6.20%       1.45%       7.65%         1993       \$ 57,600       6.20%       1.45%       7.65%         1994       \$ 60,600       6.20%       1.45%       7.65%         1995       \$ 61,200       6.20%       1.45%       7.65%         1996       \$ 62,700       6.20%       1.45%       7.65%         1997       \$ 65,400       6.20%       1.45%       7.65%         1998       \$ 68,400       6.20%       1.45%       7.65%         1999       \$ 72,600       6.20%       1.45%       7.65%         2000       \$ 76,200       6.20%       1.45%       7.65%	1989	\$ 48,000	6.06%	1.45%	7.51%
1992         \$ 55,500         6.20%         1.45%         7.65%           1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1990	\$ 51,300	6.20%	1.45%	7.65%
1993         \$ 57,600         6.20%         1.45%         7.65%           1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1991	\$ 53,400	6.20%	1.45%	7.65%
1994         \$ 60,600         6.20%         1.45%         7.65%           1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1992	\$ 55,500	6.20%	1.45%	7.65%
1995         \$ 61,200         6.20%         1.45%         7.65%           1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1993	\$ 57,600	6.20%	1.45%	7.65%
1996         \$ 62,700         6.20%         1.45%         7.65%           1997         \$ 65,400         6.20%         1.45%         7.65%           1998         \$ 68,400         6.20%         1.45%         7.65%           1999         \$ 72,600         6.20%         1.45%         7.65%           2000         \$ 76,200         6.20%         1.45%         7.65%	1994	\$ 60,600	6.20%	1.45%	7.65%
1997       \$ 65,400       6.20%       1.45%       7.65%         1998       \$ 68,400       6.20%       1.45%       7.65%         1999       \$ 72,600       6.20%       1.45%       7.65%         2000       \$ 76,200       6.20%       1.45%       7.65%	1995	\$ 61,200	6.20%	1.45%	7.65%
1998     \$ 68,400     6.20%     1.45%     7.65%       1999     \$ 72,600     6.20%     1.45%     7.65%       2000     \$76,200     6.20%     1.45%     7.65%	1996	\$ 62,700	6.20%	1.45%	7.65%
1999       \$ 72,600       6.20%       1.45%       7.65%         2000       \$76,200       6.20%       1.45%       7.65%	1997	\$ 65,400	6.20%	1.45%	7.65%
2000 \$76,200 6.20% 1.45% 7.65%	1998	\$ 68,400	6.20%	1.45%	7.65%
	1999	\$ 72,600	6.20%	1.45%	7.65%
	2000	\$76,200	6.20%	1.45%	7.65%
2001 \$80,400 6.20% 1.45% 7.65%	2001	\$80,400	6.20%	1.45%	7.65%
2002 \$84,900 6.20% 1.45% 7.65%	2002	\$84,900	6.20%	1.45%	7.65%
2003 \$87,000 6.20% 1.45% 7.65%	2003	\$87,000	6.20%	1.45%	7.65%
2004 \$87,900 6.20% 1.45% 7.65%	2004	\$87,900	6.20%	1.45%	7.65%
2005 \$90,000 6.20% 1.45% 7.65%	2005	\$90,000	6.20%	1.45%	7.65%
2006 \$94,200 6.20% 1.45% 7.65%	2006	\$94,200	6.20%	1.45%	7.65%